

**IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF MISSOURI  
WESTERN DIVISION**

<b>JOSEPH P. BALANO</b>	)	
	)	
<b>Petitioner,</b>	)	
	)	
<b>v.</b>	)	<b>Civil No. 4:10-mc-09021-ODS</b>
	)	
<b>UNITED STATES OF AMERICA</b>	)	
	)	
<b>Respondent.</b>	)	
<hr/>	)	
	)	
<b>UNITED STATES OF AMERICA</b>	)	
	)	
<b>Petitioner,</b>	)	
	)	
<b>v.</b>	)	<b>Civil No. 4:10-mc-09028-ODS</b>
	)	
<b>JOSEPH P. BALANO</b>	)	
	)	
<b>Respondent.</b>	)	

**ORDER**

In these consolidated cases, the Court held a hearing on January 10, 2011. Pursuant to the agreement of the parties at the hearing, the United States through the Internal Revenue Service will issue a second summons to Joseph P. Balano, addressed to Mr. Balano as Trustee of the Dominick J. Balano Revocable Trust. The parties further agreed that the IRS summons at issue is enforceable against Joseph P. Balano only in his individual capacity. Accordingly, it is

**ORDERED** that the United States' Petition to Enforce (Doc. # 1 filed in 4:10-mc-09028) is **GRANTED IN PART**. The IRS Summons at issue is enforced against Joseph P. Balano only in

his individual capacity. Balano's Petition to Quash Summons (Doc. # 1 filed in 4:10-mc-09021) and the United States' Motion to Dismiss (Doc. # 3 filed in 4:10-mc-09021) are **DENIED** as moot.

/s/ John T. Maughmer  
**JOHN T. MAUGHMER**  
**U. S. MAGISTRATE JUDGE**